App F IX 4

Previous References (1944-45 Mle) Mle File No 182-44
Serial Nos 9, 10

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Nil

Part B for May 45

SUBJECT

Grant of Permission to one Mr C J Roome to exhibit a "Working Model Gold Mine" and exemption from payment of Entertainment Tax.

L- 11206

17th May 45

Refuses Permission

to

The Dist Magistrate,
Kolar Dist Kolar

Mle 27/9

6661/L

Letter No. D3 PR 422/44-45 dated 10.4.45 from the Dt. Magistrate/Kolar Distt. re requesting grant of permission to one Mr C J Roome to exhibit the "working Model gold Mine" to the public and exemption from payment of entertainment tax

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Subd

1) One Mr C J Roome of K G F has constructed a "working Model gold mine" & wishes to exhibit the same to the public in K.G.F & Surrounding districts as the same is of an instructive and educative ~~to the nature~~ to a layman from the mining point of view. The idea underlying in this is that he has spent about Rs 17,000/- on it & wants to recover a part of it to enable him to build a wagon for transportation of the same in future. The rates of admission range from As 2 to Re 1/- The Dt. ~~requests permission~~ requests for the grant of permission to exhibit the same as the stipulated period is about 6 months.

2) Secondly it is stated that Mr C.J Roome has promised to contribute 50% of the total realisations to the local war fund. The Dist Magistrate recommends that the grant of exemption

two in

from payment of entertainment tax only on the portion of proceeds that will be made over to the war fund the rest being to made taxable

for orders para* + 2

14/4 JAR

Pl trsf up with a copy of the Amusements Tax Act of 1939 as put up

A copy of the Amusement Tax Act of 1939 as put up

The exhibition of the model is with a purely private motive ie to recover a portion of the cost of to construct a wagon for its transportation

Under Proviso to Sec 3(1) of the Act the entertainment tax shall not be leviable where the payment for admission is less than four annas In the present case The rates of admission range from As two to Rupee one Hence The proviso is not applicable to the case

As per Sec 8(2) of the same Act, Govt may, by general or spl order, exempt any entertainment or class of entertainments from liability to the entertainments tax The D.C. is not in favour of granting general exemption under this sect but states that The portion of the proceeds

6661/L

which would be made over to the War Fund, as promised by the party, may be exempted But there is no provision in the Act with regard to this proposal also

Submitted for orders

24/4 JAH 25/4 The specific classes of the cases in which exemption from the payment of entertainments Tax may be granted are enumerated in Sec 8 of the Act the present one is not covered by any of these items nor is it one in favour of which general exemption under section 8 of the Act with the only former Treasury Sanction to grant partial exemption is reserved Hence the request may not be complied with

Law Secy's Note 26/4/25

Yours The request may not be complied with

Mr Bell 25

27-4-25

Mr Bell 25

Draft letter put up 5/5/25

TELEGRAPH
Date 28 4 25
No 8707

6661/2

Draft letter is put up for approval

7/5
JOM

Jmeyer
7/5/05

The Dist. Magistrate
Kolar
L/1206 dated 17.8.48
Permission refused

PB
21/5

YU 182-44-9

No J3 P R 422/44-5
Encl One File

OFFICE OF THE DISTRICT MAGISTRATE,
KOLAR DISTRICT

Kolar Dated, the 10th April 1945

To

The Secretary to Government of Mysore,
Law Department, Bangalore

6661

Subject Grant of permission to one Mr C J Roome to exhibit a "WORKING MODEL GOLD MINE" and exemption from payment of entertainment tax

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Sir,

I have the honour to state that Mr C J Roome, K G F has applied for exemption from payment of entertainment tax on the proceeds to be collected by exhibiting his "Working Model Gold Mine" to the public The value of admission tickets ranges from annas two to rupee one The applicant states that the exhibition will be open to the public on week days only (i e , Wednesdays and Saturdays for a period of 5 hours for about 6 months in the K G F area and surrounding districts in Mysore State and the promises to contribute a proportionate amount of the total collections towards the Mysore War Fund The exemption from tax is put forth on the ground that the exhibition is of an instructive and educative nature to the laymen and also in view of the contribution promised to the War fund The Special Superintendent of

of Police, K G F recommends the grant of exemption from payment of entertainment tax only on the portion of proceeds, that will be made over to the war fund, the rest being made taxable In these circumstances, I recommend that sanction of Government may kindly be accorded to hold the exhibition and to grant exemption only on the portion of the amount to be subscribed to the war fund, the remainder being liable to tax The connected papers accompany for reference and return

I have the honour to be,
Sir,
Your most obedient servant,

District Magistrate,
Kolar District

MS 2

The District Magistrate
Kolar Dt.
Kolar 17/5/45 -

L-11206

Up ~~Sandy~~ HL 182 44 - 1/0

Sir,

With reference to your letter No. J3PR 422/44-45 dt 10 4 45 requesting the grant of permission to one Mr C J Roome to exhibit a working model gold mine in the K G F area & surrounding districts in Mysore State & the grant of ~~partial~~ exemption from payment of entertainment tax on the proceeds to be made over to the War Fund, I am directed to state that as there is no provision in the Amusements Act or the rules framed thereunder to grant partial exemptions, the

PTO

Recommendation can
not be accepted
Records accompany
I have etc
[signature]
for Secy to govt
Law Dept
7/5